

Exhibit A

Professional services rendered through: September 30, 2004 :

Matter 32

09/03/04	A.E. Moran	Work on April-June bills.	2.60
09/07/04	A.E. Moran	Revise drafts of bills; review backup materials.	1.30
09/07/04	A.E. Moran	Respond to auditor questions.	0.10

Matter 46

09/23/04	A.L.Bailey	Review IRS Notice of Proposed Adjustment in Remedium issue (Remedium is a subsidiary whose stock sale is the subject of an IRS audit).	.50
09/23/04	A.L. Bailey	Telephone call with client and co-counsel on Remedium strategy	1.00
09/30/04	M.L. Lerner	Telephone call w/ Grace re issues involved in litigating liability management issues	.80

Name	Hours	Rate	Value
A.L. Bailey	1.50	545.00	817.50
M.D. Lerner	.80	520.00	416.00
A.E. Moran	4.00	435.00	1,740.00
Total	6.30		2,973.50

Total Fees	\$2,973.50
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Disbursements:

Overnight Messenger	7.82
Duplicating - Matter 46	9.45
Duplicating - Matter 32	31.95

Long Distance Telephone

32.42

Total Disbursements \$81.64

Total This Statement \$3,055.14

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012046.00001 TAX LITIGATION

Cost Code Ext.	Date	Timekeeper Number Phone Number	Name Description	Quantity	Rate	Amount
DLFD	09/07/04	00206	Moran, Anne E.	1.00	7.82	7.82
DLFD	09/07/04	00206	Moran, Anne E.	1.00		7.82
Federal Express from Anne E. Moran						
to Patricia Cuniff						
on September 07, 2004.						
DUPLDC	09/07/04	07419	Green, Sharon	33.00	0.15	4.95
DUPLDC	09/07/04	07419	Green, Sharon	33.00	0.20	6.60
33 PHOTOCOPIES MADE BY 07419						
DUPLDC	09/17/04	08218	McCoy, Bridget	30.00	0.15	4.50
DUPLDC	09/17/04	08218	McCoy, Bridget	30.00	0.20	6.00
30 PHOTOCOPIES MADE BY 08218						
DUPLDC Total :					9.45	
LASR	09/02/04	00206	Moran, Anne E.	1.00	0.15	0.15
LASR	09/02/04	00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing						
PC LASER	1 Pages Ward, Brenda					
LASR	09/03/04	00206	Moran, Anne E.	6.00	0.15	0.90
LASR	09/03/04	00206	Moran, Anne E.	6.00	0.20	1.20
PC/Network Printing						
PC LASER	6 Pages Moran, Anne					
LASR	09/03/04	00206	Moran, Anne E.	6.00	0.15	0.90
LASR	09/03/04	00206	Moran, Anne E.	6.00	0.20	1.20
PC/Network Printing						
PC LASER	6 Pages Moran, Anne					
LASR	09/03/04	00206	Moran, Anne E.	7.00	0.15	1.05
LASR	09/03/04	00206	Moran, Anne E.	7.00	0.20	1.40
PC/Network Printing						
PC LASER	7 Pages Moran, Anne					
LASR	09/03/04	00206	Moran, Anne E.	12.00	0.15	1.80

LASR	09/03/04 00206	Moran, Anne E.	12.00	0.20	2.40
PC/Network Printing					
PC LASER	12 Pages	Ward, Brenda			
LASR	09/03/04 00206	Moran, Anne E.	13.00	0.15	1.95
LASR	09/03/04 00206	Moran, Anne E.	13.00	0.20	2.60
PC/Network Printing					
PC LASER	13 Pages	Ward, Brenda			
LASR	09/03/04 00206	Moran, Anne E.	10.00	0.15	1.50
LASR	09/03/04 00206	Moran, Anne E.	10.00	0.20	2.00
PC/Network Printing					
PC LASER	10 Pages	Ward, Brenda			
LASR	09/03/04 00206	Moran, Anne E.	11.00	0.15	1.65
LASR	09/03/04 00206	Moran, Anne E.	11.00	0.20	2.20
PC/Network Printing					
PC LASER	11 Pages	Ward, Brenda			
LASR	09/03/04 00206	Moran, Anne E.	5.00	0.15	0.75
LASR	09/03/04 00206	Moran, Anne E.	5.00	0.20	1.00
PC/Network Printing					
PC LASER	5 Pages	Moran, Anne			
LASR	09/03/04 00206	Moran, Anne E.	11.00	0.15	1.65
LASR	09/03/04 00206	Moran, Anne E.	11.00	0.20	2.20
PC/Network Printing					
PC LASER	11 Pages	Moran, Anne			
LASR	09/03/04 Total :		12.15		

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Cost Code Ext.	Date Phone Number	Timekeeper Name Description	Quantity	Rate	Amount
LASR	09/07/04 00206	Moran, Anne E.	10.00	0.15	1.50
LASR	09/07/04 00206	Moran, Anne E.	10.00	0.20	2.00
PC/Network Printing					
PC LASER	10 Pages	Almazan, Brenda			
LASR	09/07/04 00206	Moran, Anne E.	8.00	0.15	1.20
LASR	09/07/04 00206	Moran, Anne E.	8.00	0.20	1.60
PC/Network Printing					
PC LASER	8 Pages	Almazan, Brenda			
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.15	0.15
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing					
PC LASER	1 Pages	Almazan, Brenda			
LASR	09/07/04 00206	Moran, Anne E.	11.00	0.15	1.65
LASR	09/07/04 00206	Moran, Anne E.	11.00	0.20	2.20
PC/Network Printing					
PC LASER	11 Pages	Hill, Patricia			
LASR	09/07/04 00206	Moran, Anne E.	11.00	0.15	1.65
LASR	09/07/04 00206	Moran, Anne E.	11.00	0.20	2.20
PC/Network Printing					
PC LASER	11 Pages	Hill, Patricia			
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.15	0.15
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing					
PC LASER	1 Pages	Moran, Anne			
LASR	09/07/04 00206	Moran, Anne E.	14.00	0.15	2.10
LASR	09/07/04 00206	Moran, Anne E.	14.00	0.20	2.80
PC/Network Printing					
PC LASER	14 Pages	Hill, Patricia			
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.15	0.15
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing					
PC LASER	1 Pages	Hill, Patricia			

LASR	09/07/04 00206	Moran, Anne E.	12.00	0.15	1.80
LASR	09/07/04 00206	Moran, Anne E.	12.00	0.20	2.40
PC/Network Printing					
PC LASER	12 Pages Hill, Patricia				
LASR	09/07/04 00206	Moran, Anne E.	14.00	0.15	2.10
LASR	09/07/04 00206	Moran, Anne E.	14.00	0.20	2.80
PC/Network Printing					
PC LASER	14 Pages Hill, Patricia				
LASR	09/07/04 00206	Moran, Anne E.	9.00	0.15	1.35
LASR	09/07/04 00206	Moran, Anne E.	9.00	0.20	1.80
PC/Network Printing					
PC LASER	9 Pages Hill, Patricia				
LASR	09/07/04 00206	Moran, Anne E.	2.00	0.15	0.30
LASR	09/07/04 00206	Moran, Anne E.	2.00	0.20	0.40
PC/Network Printing					
PC LASER	2 Pages Moran, Anne				
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.15	0.15
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing					
PC LASER	1 Pages Moran, Anne				
LASR	09/07/04 00206	Moran, Anne E.	8.00	0.15	1.20
LASR	09/07/04 00206	Moran, Anne E.	8.00	0.20	1.60
PC/Network Printing					
PC LASER	8 Pages Green, Sharon				
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.15	0.15
LASR	09/07/04 00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing					

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Cost Code Ext.	Timekeeper Date Number Phone Number	Description	Quantity	Rate	Amount
PC LASER	1 Pages Hill, Patricia				
LASR	09/07/04 00206	Moran, Anne E.	13.00	0.15	1.95
LASR	09/07/04 00206	Moran, Anne E.	13.00	0.20	2.60
PC/Network Printing					
PC LASER	13 Pages Green, Sharon				
LASR	09/07/04 00206	Moran, Anne E.	11.00	0.15	1.65
LASR	09/07/04 00206	Moran, Anne E.	11.00	0.20	2.20
PC/Network Printing					
PC LASER	11 Pages Green, Sharon				
LASR	09/07/04 00206	Moran, Anne E.	3.00	0.15	0.45
LASR	09/07/04 00206	Moran, Anne E.	3.00	0.20	0.60
PC/Network Printing					
PC LASER	3 Pages Stone, Barbara				
LASR	09/07/04 Total :		19.65		
LASR	Total :		31.95		
TELEDC	09/30/04 00206	Moran, Anne E.	1.00	12.47	12.47
TELEDC	09/30/04 00206	Moran, Anne E.	1.00		12.47 X
DC Telephone TELEDC 5613621300 FROM EXT. 8024					
TELEDCX	09/23/04 07934	Nelson, Diane	1.00	19.95	19.95
Long Distance Telephone - WACHOVIA For Diane Nelson;					
Total : 012046.00001 TAX LITIGATION 81.64					
Report Total : 81.64					